

# Frequently Asked Questions

(Go to [www.ftb.ca.gov](http://www.ftb.ca.gov) for more frequently asked questions)

## 1. What if I can't file by April 15, 2005, and I think I owe tax?

You must pay 100% of the amount you owe by April 15, 2005, to avoid interest and penalties. If you cannot file because you have not received all your Form(s) W-2, estimate the amount of tax you owe by completing form FTB 3519, Payment Voucher for Automatic Extension for Individuals on page 41. Mail it to the FTB with your payment by April 15, 2005, or pay online at [www.ftb.ca.gov](http://www.ftb.ca.gov). Then, when you receive all your Form(s) W-2, complete and mail your return by October 17, 2005 (you must use Form 540A or Form 540).

## 2. I never received a Form W-2. What should I do?



204

If you do not receive all your Forms W-2 by January 31, 2005, contact your employer. Only your employer can issue or correct a Form W-2. For more information, call (800) 338-0505, select "Personal Income Tax," then "General Tax Information," and enter code 204 when instructed.

## 3. How can I get help?

There are more than 1,500 sites throughout California where trained volunteers provide free help during the tax filing season to persons who need to file simple federal and state income tax returns. Many military bases also provide this service for members of the U.S. Armed Forces. From January 2 through April 15, a list of locations is available on our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) or you may call the FTB at (800) 852-5711 to find a location near you.

## 4. What do I do if I can't pay what I owe with my 2004 return?



207

Pay as much as you can when you file your return. If you cannot pay your tax in full with your return, you can request monthly payments. However, you will be charged interest and may be charged an underpayment penalty on the tax not paid by April 15, 2005, even if your request to pay in installments is approved. To make monthly payments, complete form FTB 3567, Installment Agreement Request, online or mail it to the address on the form. Do not mail it with your return.

The Installment Agreement Request might not be processed and approved until after your return is processed, and you may receive a bill before you receive approval of your request.

To order this form by phone, call (800) 338-0505, select "Personal Income Tax," then select "Order Forms and Publications," and enter code 949 when instructed, or go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov).



610

**Note:** You can also pay by credit card. For more information, go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov), or call (800) 338-0505, select "Personal Income Tax," then select "General Tax Information," and enter code 610 when instructed.

## 5. How long will it take to get my refund?



112

If you e-file, you will get the fastest possible refund. Your refund check will be in the mail within seven to ten calendar days (or if you request direct deposit, the refund will post to your bank account within five to seven banking days) from the time the FTB receives your electronic return. For more information about e-filing, go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) or call (800) 338-0505, select "Personal Income Tax," then select "General Tax Information," and enter code 112 when instructed.

If you do not e-file your return, you should receive your refund check, or if you request direct deposit the refund should post to your account, within six to eight weeks after you file your return.

## 6. I expected my refund by now. How can I check on the status?

You can check on the status of your refund over the Internet. Go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for: Refund.

You can also call our automated phone service. See the back cover for more information.

## 7. I discovered an error on my tax return. What should I do?

If you discover that you made an error on your California income tax return after you filed it, use Form 540X, Amended Individual Income Tax Return, to correct your return. Get Form 540X online at [www.ftb.ca.gov](http://www.ftb.ca.gov).

## 8. I found an error after FTB accepted my e-file return. What should I do?

You cannot retransmit the corrected return once we've accepted it. You can correct an error only by completing Form 540X, Amended Individual Income Tax Return, and mailing the paper copy to us. You cannot e-file an amended return. Get Form 540X online at [www.ftb.ca.gov](http://www.ftb.ca.gov).

## 9. The Internal Revenue Service (IRS) made changes to my federal return. What should I do?

If your federal income tax return is examined and changed by the IRS and you owe additional tax, you must report these changes to the FTB within six months of the date of the final federal determination. If the changes made by IRS result in a refund due for California, you must claim a refund within two years of the date of the final federal determination. You may either use Form 540X, Amended Individual Income Tax Return, to correct the California income tax return you already filed, or you may send a copy of the federal changes to:

ATTN RAR/VOL, AUDIT SECTION  
FRANCHISE TAX BOARD  
PO BOX 1998  
SACRAMENTO CA 95812-1998

Regardless of which method you use to notify the FTB, you must include a copy of the final federal determination along with all data and schedules on which the federal adjustment was based. Get FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California, for more information. See "Order Forms and Publications" on the back cover.

**Note:** You **do not** have to file Form 540X if the changes do not affect your California tax liability.

## 10. How long should I keep my tax information?

We may request information from you regarding your California income tax return within the California statute of limitations period, which is usually the later of four years from the due date of the return or four years from the date the return is filed. (Exception: An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

Keep a copy of your return and the records that verify the income, deductions, adjustments, or credits reported on your return. Some records should be kept longer. For example, keep property records as long as they are needed to figure the basis of the property or records needed to verify carryover items (i.e. net operating losses) or records needed to track deferred gains on a 1031 exchange.

## 11. I will be moving after I file my return. How do I notify the FTB of my new address?

You can notify the FTB of your new address by using form FTB 3533, Change of Address. This form is available on our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) as a fillable form or you may call (800) 852-5711 and select option 5 to report a change of address.

After filing your return, you should report a change of address to us for up to four years, especially if you leave the state and no longer have a requirement to file a California return.